

**TOWN OF SKYKOMISH**  
**King County, Washington**  
**January 1, 1992 Through December 31, 1993**

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**Schedule Of Findings**

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1. The Town Should Comply With The Requirements For Spending Criminal Justice Funding

In our audit of the criminal justice funding from the state of Washington, we noted that the town is not in compliance with the funding requirements. The Schedule of Criminal Justice Expenditures for 1992 and 1993 discloses that the town has not used criminal justice funds from the state to supplement previously existing funds. Instead it appears the town has replaced or "supplanted" previous funding levels with criminal justice money.

RCW 82.14.330 subsection (2) states in part:

Moneys distributed under this section shall be expended exclusively for criminal justice purposes and shall not be used to replace or supplant existing funding . . . Existing funding for purposes of this subsection is defined as calendar year 1989 actual operating expenditures for criminal justice purposes.

Also, the *Budgeting, Accounting and Reporting System* (BARS) manual (Volume 1, Part 3, Chapter 12, page 32) as prescribed by the State Auditor's Office, states in part:

As these moneys are expended, an entity must ensure that the criminal justice expenditures are at least equal to the base of "existing funds" plus the new revenues generated by this legislation.

The town officials did not have any programs on which to spend the criminal justice funds during 1992 and 1993. This caused the officials to replace or supplant existing criminal justice funds.

If the town officials do not comply with state rules and regulations in spending criminal justice funds, they may be required to pay back the funding received.

We recommend the town officials comply with the RCW and BARS requirements for the spending of criminal justice funding.